

**SPECIAL REVENUE FUNDS
DECEMBER 31, 2001**

Special Revenue Funds are created in King County pursuant to State statutes or local ordinances. The criteria for creating a Special Revenue Fund are generally the desire to conspicuously segregate revenues that are to be utilized for special and specific purposes, or the desire to segregate the expenditures incurred for the performance of specific activities, or both.

There are 33 Special Revenue Funds in King County as of December 31, 2001. All Special Revenue Funds are budgeted except the Treasurer's Operations and Maintenance Fund which is excluded pursuant to *Revised Code of Washington* (RCW), Chapter 84.56.020, the Road Improvement Districts Maintenance Fund which is established pursuant to RCW 36.88, the Flood Control Zone Districts Funds which are established pursuant to RCW 86.15, and the Lake Management District Fund which is established pursuant to RCW 36.61. Two funds, Miscellaneous Grants Fund and Community Development Block Grant Fund, have budgets that cover more than one year; a schedule of budgeted and actual expenditures is not presented.

Accounting and budgeting for Special Revenue Funds within King County are on the modified accrual basis. Budgeting concepts utilized for Special Revenue Funds are identical to those used for the General Fund. Both revenues and expenditures are budgeted by object of expenditure within the applicable function.

A description of each fund follows:

Alcoholism and Substance Abuse Fund (#00000126-0 which includes sub fund #00000126-3 and sub fund #00000126-4) - A fund to finance the detoxification of, treatment of, and other services to the alcohol or drug abuser and his/her family.

Arts and Cultural Development Fund (#00000117-0) - A fund financed by part of the excess hotel/motel tax revenues collected by King County under the provision of RCW 67.28.180 for art museums, cultural museums, heritage museums, the arts, and the performing arts.

Arts and Cultural Education Program Fund (#00000116-0) - A fund that was financed by 40 percent of all excess hotel/motel tax revenues collected by King County under the provisions of RCW 67.28.180 in 1990 and 1991. This fund financed art and cultural education by providing one- to three-year grants for King County public schools and/or public school district initiated projects and programs. Effective December 31, 1991, the State of Washington Legislature prohibited the use of hotel/motel tax revenues for these public school arts programs. A residual amount of money from 1990 and 1991 revenues remains in the fund to be expended.

Automated Fingerprint Identification System Fund (#00000122-0) - This fund accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of an automated fingerprint identification system for King County. The automated identification system data base consists of print files from King County, the City of Seattle and 42 police agencies within the region. This data base is also electronically connected to the Washington State Patrol and the Western Identification Network, a computer link between the Automated Fingerprint Identification Systems of several western states, giving access to over 15.3 million fingerprints.

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Bridge Replacement Fund (#00000125-0) - A fund for the deposit of all revenues from the sale of King County properties identified in Motion 6105 of the King County Council for the purpose of funding the rehabilitation or replacement of King County bridges or providing King County's share of the cost of replacing other bridges which benefit King County residents.

Clark Contract Administration Fund (#00000137-0 which includes the sub-fund #00000-137-1) - This fund accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund (#00000246-0) - A fund to account for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund (#00000103-0) - A fund to finance the construction, maintenance, and inspection of County streets, roads and bridges and the design and coordination of County-wide public works projects.

Criminal Justice Fund (#00000102-0) - This fund was set up to record the activity resulting from the passage of State Senate Bill 6913. This bill provided for: one- time assistance from the State General Fund to cities and counties; apportionment of the Motor Vehicle Excise Tax receipts; and, with voter approval, use of an additional one-tenth of one percent of the sales tax. The revenue is for one-time projects needed in the criminal justice function and is used in supporting ongoing programs.

Development and Environmental Services Fund (#00000134-0 which includes sub-fund #00000134-3) - This fund accounts for 1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; 2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures and regulations; 3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; 4) managing County review of building applications and issuing permits; 5) conducting fire prevention and investigation activities; 6) reviewing and inspecting proposed land developments; and 7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund (#00000107-0) - A fund which finances assistance to individuals who are developmentally disabled by providing potentially employable adults with job training and employment opportunities. The program provides individualized programs for developmentally disabled children, including interaction with non-disabled peers, and training to parents.

Emergency Medical Services Fund (#00000119-0 which includes sub-fund #00000119-1) - A fund to finance emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

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Enhanced 911 Emergency Telephone System Fund (#00000111-0) - A fund to account for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under RCW 86.15:

Green River District Fund (#19199001-0) - This fund provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Basin Program.

Kimball Creek District Fund (#19309001-0) - This fund is inactive.

Southwest Lake Sammamish District Fund (#19555001-0) - This fund is inactive.

West Lake Sammamish District Fund (#19665001-0) - This fund is inactive.

Intercounty River Improvement Fund (#00000182-0) - A fund to finance necessary improvements to the White River in partnership with Pierce County set up under RCW 86.13.

Lake Management District Fund (#29001001-0) - This fund accounts for special assessments to fund approved activities of the district set up under RCW 36.61.

Local Hazardous Waste Fund (#00000128-0) - This fund accounts for financial resources used in implementing the local hazardous waste management program set up in compliance with RCW 70.105. The Local Hazardous Waste Management Plan for all King County was adopted by all jurisdictions in King County and approved by the State Department of Ecology in December, 1990. This Plan provides for the collection, transportation, and disposal of household hazardous wastes (moderate risk wastes).

Logan/Knox Settlement Fund (#00000135-0 which includes sub fund #00000-135-1 and sub-fund #00000-135-2) - This fund accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

Mental Health Fund (#00000112-0) - This fund now combines accounting for resources to finance mental health services and involuntary treatment services as the State now provides funds for these programs in one program. This fund accounts for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community support services for these individuals.

Miscellaneous Grants Fund (#00000214-0 which includes sub fund #00000-215-1 and sub fund #00000-215-2) - A fund to account for various Federal, State, and local government grants.

Noxious Weed Control Fund (#00000131-0 which includes sub-fund #00000131-1) - This fund accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Public Health Pooling Fund (#00000180-0) - A fund to finance health service centers located throughout King County and all Department of Public Health programs except for certain specialized programs, such as Alcoholism and Drug Abuse Services and Emergency Medical Services, which are operated through other Special Revenue Funds.

Recorder's Operation and Maintenance Fund (#00000109-0) - A fund to account for all revenues collected from an additional recording fee, authorized by RCW 36.22.170, for the sole purpose of acquiring, installing and maintaining an improved system for copying, preserving and indexing documents recorded in, or filed with, King County Records Division.

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River Improvement Fund (#00000105-0) - A fund to finance the maintenance of river channels, storm drainage facilities, and the designing of new programs and adapting of old to comply with current and emerging water quality policies, regulations, research, and ongoing monitoring. Non-point pollution control is integrated into watershed plans, capital projects, and facility operations. Non-point water quality jurisdiction and responsibilities are coordinated with other County departments and outside agencies. The Green River Agreement and the Floodplain Management Plan are also financed by this fund in conjunction with other governmental jurisdictions.

Road Improvement Districts Maintenance Fund (#16999001-0) - There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments. RIDs 127 and 128 were started and completed in 2001. RIDs 129 and 130 were created on November 1, 2001, with construction to start in the Spring of 2002.

Surface Water Management Fund (#00000121-0) - This fund accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

Treasurer's Operations and Maintenance Fund (#00000120-0) - A fund to account for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

Veterans' Relief Fund (#00000106-0) - A fund to finance emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

Youth Employment Programs Fund (#00000224-0 which includes sub-fund #00000224-1) - A fund to account for revenue received from the United States Department of Labor under the Joint Training Partnership Act for the benefit of youths age 16 through 24 in obtaining employment.

Youth Sports Facilities Grant Fund (#00000129-0) - A fund to account for 25 percent of the proceeds of a sales or use tax levied upon retail car rentals within King County to be expended for youth sports facilities.

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